

HOUSE BILL 2913

By Powers

AN ACT to amend Chapter 91 of the Private Acts of 2008; and any other acts amendatory thereto, relative to a privilege tax on restaurants and similar establishments in the city of Jellico.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. The city of Jellico, by ordinance of its legislative body, is authorized to levy, in addition to all other taxes, a privilege tax not to exceed two percent (2%) of the consideration charged by restaurants, cafes, cafeterias, caterers, and other similar establishments, located in such municipality, as defined in the ordinance levying such tax, which establishments are engaged in the business of selling prepared food. The ordinance shall provide for the collection, payment, administration, and enforcement of such tax in the same manner as other taxes levied in the municipality and shall further provide for the disbursement of revenue collected from such tax. Such tax so levied is a privilege tax upon the purchase of such food. This act shall apply to all restaurants. This act shall not apply to food prepared to be served at churches, schools, senior citizen centers, nursing homes, and at boarding houses where the cost of food is included in the rental rate.

SECTION 2. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared severable.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of the city of Jellico. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the Secretary of State.

SECTION 4. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 3.